



CANNON BUILDING
861 SILVER LAKE BLVD., SUITE 203
DOVER, DELAWARE 19904-2467

STATE OF DELAWARE
DEPARTMENT OF STATE

DIVISION OF PROFESSIONAL REGULATION

TELEPHONE: (302) 744-4500
FAX: (302) 739-2711
WEBSITE: WWW.DPR.DELAWARE.GOV

PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
MEETING DATE AND TIME:	Wednesday, June 16, 2010 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	July 21, 2010

MEMBERS PRESENT

David Doane, Professional Member, President
James Cohee, Professional Member
Carmetah Murray, Public Member
Judith Scarborough, Professional Member
Sharron Cirillo, Professional Member
Robert Paretta, Educational Member
Gary Pippin, Public Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Eileen Heeney, Deputy Attorney General
Judy Letterman, Administrative Specialist III

MEMBER ABSENT

Michael Wollaston, Professional Member
Robert Mosch, Professional Member, Secretary

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA's

CALL TO ORDER

Mr. Doane called the meeting to order at 9:35 a.m.

REVIEW OF MINUTES

A motion was made Mr. Cohee, seconded by Mr. Paretta to approve the minutes of May 19, 2010 as amended. The motion was unanimously carried.

UNFINISHED BUSINESS

Re-Review of Application(s)

A motion was made by Mr. Doane seconded by Ms. Scarborough to approve the application of Jeand Chang, Kazuki Tabashi, Lucile Yunju Hong, XiaoLong Li, Sung-Mi Lee, Abigail Cash, Carrie Lee, Jing Zhang, Ann Kristine Kautz, and to table the applications of The Limestone Group, Inc., Tabatha Davis and Sarah Uku to allow more time to submit the requested documentation, to table the application of Lisa Harvey-Cicione due to too many self-study cpe and no Delaware specific ethics and to propose to deny the applications of John Spahn and Samar Nakkar since they have not provided the requested documentation . The motion was unanimously carried.

Compliance to Decision & Order-Ralph Estep

No documents to review.

Disciplinary Hearing

Ms. Heeney informed the Board that Barbara Gadbois, DAG for the State, was contacted by the attorney of Stephen Sassi and they have agreed on a Consent Order instead of a disciplinary hearing concerning Complaint 04-05-09. The Consent Order will be forwarded to the Board for consideration.

Rule and Regulation Hearing

A motion was made by Mr. Cohee, seconded by Ms. Scarborough to go on the record

The hearing started at 9:40 am.

Ms. Heeney stated that today's hearing was to adopt the amended rules and regulation, which included the license requirements effective on August 1, 2012. The notice of today's hearing was published in the Register of Regulations in Volume 13, Issue 11. She also introduced the Board's Exhibit 1, the News Journal publication of today's hearing and Board Exhibit 2, the Delaware State News publication of today's hearing.

The Board members were introduced.

A motion was made by Ms. Scarboroug, seconded by Ms. Murray to go off the record to review and discuss the proposed draft. The motion was unanimously carried.

A motion by Mr. Cohee, seconded by Mr. Paretta to go back on the record. The motion was unanimously carried.

A motion was made by Ms. Scarborough, seconded by Mr. Paretta to accept the proposed rules as presented. The motion was unanimously carried.

The rules will be effective on July 11, 2010.

A notice will be added to the Board's website of the new rules.

Propose to Deny Applications

A motion was made by Mr. Doane, seconded by Mr. Cohee to propose to deny the applications of Yunjong Kim, Hyojoon Cho, Samuel Osardu, Ishamel McKenzie, Meenakshi Singla, Jill Kienze, and Angela Gajassinghe since they did not submit additional documentation as requested by the Board. The motion was unanimously carried.

NEW BUSINESS

Ratification of CPA Certificate Applications

A motion was made by Ms. Scarborough, seconded by Mr. Cohee to ratify the applications of Ryohei Kohasi, Yutaka Kosugi, Mary Mohr, Juyoung Maeng, Yelena Sandler, Sudhir Ramakrishnan, Takashi Shimbo, Koichi Tamura, Eduardo Santiago, Solita Khellawan, and Tesuko Yamada. The motion was unanimously carried.

Review of CPA Permit Applications

A motion was made by Mr. Cohee, seconded by Ms. Scarborough, to approve the applications of Carol Wasko, and Shoji Uchida, to table the applications of Junsu Kim pending proof of holding a PA permit to practice for 2 years, Keiko Sato pending proof of 16 hours of tax cpe and Delaware specific ethics, Simon Seung-Hyun Shin, pending Delaware specific ethics and Dongwon Kim pending Delaware specific ethics and proof of GAAP experience. The motion was unanimously carried.

Review of CPA Certificate and Permit to Practice Applications

A motion was made by Mr. Doane Paretta, seconded by Ms. Scarborough to approve the applications of Elizabeth Higgs, Gaurav Hooda, Douglas Cooper, Sharaddah Vaghela, Kenny Chan, Anand Goutam, Gagandeep Wadehra, Jungim Cho, Willy Francois, Cindy Xie and Shingo Shimamura. The motion was unanimously carried.

A motion was made by Mr. Doane, seconded by Ms. Scarborough to amend the agenda and change 4.4 from Review of Firm Permit Application to Review PA Permit Application. The motion was carried by Mr. Pippin, Mr. Paretta, Mr. Cohee, Ms. Scarborough and Ms. Murray. Ms. Cirillo was absent from the vote.

Review of PA Permit Application

Mr. Albert Griffith has submitted an application request for a permit to practice. Mr. Griffith had original held a permit to practice which was issued in 1986 and expired in June 2007.

A motion was made by Mr. Doane, seconded by Ms. Cirillo to propose to deny the application of Albert Griffith since he does not meet the permit requirements, which include passing the current exam and completion of the AICPA ethics. The motion was unanimously carried.

04-02-08 – Hearing Postponed
04-03-08 – Forwarded to Office of Attorney General
04-05-08 – Assigned
04-07-08 – Hearing Rescheduled July 21, 2010
04-08-08 - Forwarded to Office of Attorney General
04-09-08 - Forwarded to Office of Attorney General
04-12-08 - Forwarded to Office of Attorney General
04-13-08 – Forwarded to Office of Attorney General
04-14-08 - Forwarded to Office of Attorney General
04-15-08 – Forwarded to Office of Attorney General
04-16-08 – Forwarded to Office of Attorney General
04-01-09 – Hearing Rescheduled July 21, 2010
04-03-09 – Assigned
04-04-09 - Assigned
04-05-09 – Hearing Scheduled June 16, 2010
04-06-09 – Forwarded to Office of Attorney General
04-07-09 – Forwarded to Office of Attorney General
04-08-09 – Assigned
04-09-09 - Assigned
04-10-09 – Forwarded to Office of Attorney General
04-11-09 – Assigned
04-12-09 – Assigned
04-01-10 – Assigned
04-02-10 – Assigned
04-03-10 – Assigned
04-04-10 – Assigned
04-05-10 – Assigned
04-06-10 – Assigned

Request for CPE Exemption

The Board received a letter from Rui Zhang requesting an exemption to the cpe requirement for the renewal period July 1, 2009 through June 30, 2011 due to foreign residency and maternity leave.

A motion was made by Ms. Cirillo seconded by Mr. Pippin to deny the request. The motion was unanimously carried.

OTHER BUSINESS BEFORE THE BOARD (for discussion only)

Ms. Heeney informed the Board that Mr. Berry Conaway, attorney for Deloitte & Touche, had responded to the Board's letter concerning the schedule to review the legal briefs and asked that the legal brief be reviewed in October and if after review, the Board could schedule a disciplinary hearing if they determined one was needed. The Board agreed to review the brief at the October meeting.

The Board was informed that a propose to deny hearing was scheduled for 8:45 a.m. for the July meeting due to the 9:30 a.m. disciplinary hearing The Board's agenda will notice that the regular meeting will start at 8:30 a.m.

The Board will split the eight rule to show cause hearings between the August and September meetings with the September meeting for permit holder who live outside the United States.

PUBLIC COMMENT

No public comment.

NEXT SCHEDULED MEETING

The next meeting will be held on Wednesday, July 21, 2010 at 8:45 a.m. in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Murray, seconded by Mr. Paretta to adjourn the meeting. The motion was unanimously carried. The meeting adjourned 11:30 a.m.

Respectfully submitted,

Judy Letterman
Administrative Specialist III